

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Inventor	Carl E. Kent	
Appln. No.	Not yet assigned	
Filed	Herewith	Group Art Unit: Not yet known
Title	METHOD OF PROVIDING TAX CREDITS AND PROPERTY RENTAL AND PURCHASE	
	Examiner: Not yet known	

**DECLARATION AND POWER OF ATTORNEY
FOR UTILITY PATENT APPLICATION
(37 C.F.R. § 1.63)**

As a below named inventor, I hereby declare that my mailing address and citizenship are as stated below.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

METHOD OF PROVIDING TAX CREDITS AND PROPERTY RENTAL AND PURCHASE

the specification of which:

is attached hereto OR
 was filed on as United States Application Number or PCT International Application Number and
 amended on (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information known to me that is material to patentability as defined in 37 C.F.R. 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or any PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date (MM/DD/YYYY)	Priority Not Claimed		Certified Copy Attached?	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

I hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application(s) listed below.

Application Number(s)	Filing Date (MM/DD/YYYY)
60/207,492	May 26, 2000
60/224,198	August 9, 2000

POWER OF ATTORNEY

I hereby appoint the Dorsey & Whitney LLP attorneys and agents associated with Customer Number 25763 to prosecute the patent application identified above and to transact all business in the Patent and Trademark Office connected therewith, including full power of association, substitution, and revocation.

PLEASE DIRECT ALL CORRESPONDENCE TO:

The address associated with Customer Number: 25763, currently:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Sole or First Inventor:					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Given Name (First and middle)</td> <td style="width: 50%;">Family Name or Surname</td> </tr> <tr> <td>Carl E.</td> <td>Kent</td> </tr> </table>		Given Name (First and middle)	Family Name or Surname	Carl E.	Kent
Given Name (First and middle)	Family Name or Surname				
Carl E.	Kent				
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